

Taxation statistics 2009–10

Fund tax

Detailed tables index

			APRA funds					All Funds
	Item	Label	Table 1	Table 2	Table 4 A-C	Table 5	Table 6 A-C	Table 7
Number of funds	na	na	X	X	X	X	X	
Income								
Net capital gain	10	A		X	B		B	
Gross rent and other leasing and hiring income	10	B		X				
Gross interest	10	C		X	B		B	
Forestry managed investment scheme income	10	X						
Dividends unfranked	10	J		X	B		B	
Dividends franked	10	K		X	B		B	
Franking Credit	10	L		X	B		B	
Gross foreign income	10	D1		X	B		B	
Net foreign income	10	D		X	B		B	
Australian franking credits from a New Zealand company	10	E		X				
Transfer from foreign funds	10	F						
Assessable contributions	10	R		X	B		B	
Gross taxable employer contributions	10	R1		X	B		B	
Gross taxable employee or depositor contributions	10	R2		X	B		B	
No TFN quoted contributions	10	R3		X				
Contributions excluded by trustee	10	R4		X				
Pre 1 July 1988 funding credits	10	R5		X				
Transfer of liability to life insurance company or PST	10	R6		X				
Sections 288A and 288B net previous income	10	T						
Gross distribution from partnerships	10	I		X				
Gross payments where ABN not quoted	10	H						
Gross distribution from trusts	na	na		X				
Trust distributions unfranked	10	N		X	B		B	
Trust distributions franked	10	O		X	B		B	
Trust distributions franking credit	10	P		X	B		B	
Trust distributions other	10	Q		X	B		B	
Other income	10	S		X	B		B	
Assessable income due to changed tax status of fund	10	T						
Net non-arm's length private company dividends	na	na						
Net non-arm's length trust distributions	na	na						
Net other non-arm's length income	na	na						
Net non-arm's length income	10	U						
Total income	10	V		X	B	X	B	

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			Self-managed superannuation funds				
	Item	Label	Table 1	Table 3	Table 4 A-C	Table 5	Table 6 A-C
Number of funds	na	na	X	X	X	X	X
Income							
Net capital gain	10	A		X	B		B
Gross rent and other leasing and hiring income	10	B		X	B		B
Gross interest	10	C		X	B		B
Forestry managed investment scheme income	10	X		X			
Dividends unfranked	10	J		X	B		B
Dividends franked	10	K		X	B		B
Franking Credit	10	L		X	B		B
Gross foreign income	10	D1		X	B		B
Net foreign income	10	D		X	B		B
Australian franking credits from a New Zealand company	10	E		X			B
Transfer from foreign funds	10	F		X			
Assessable contributions	10	R		X	B		B
Gross taxable employer contributions	10	R1		X	B		B
Gross taxable employee or depositor contributions	10	R2		X	B		B
No TFN quoted contributions	10	R3		X			
Contributions excluded by trustee							
Pre 1 July 1988 funding credits							
Transfer of liability to life insurance company or PST	10	R6		X			
Sections 288A and 288B net previous income	na	na		X			
Gross distribution from partnerships	10	I		X	B		B
Gross payments where ABN not quoted	10	H		X			B
Gross distribution from trusts	10	M		X	B		
Trust distributions unfranked	na	na					
Trust distributions franked	na	na					
Trust distributions franking credit	na	na					
Trust distributions other	na	na					
Other income	na	na		X	B		B
Assessable income due to changed tax status of fund	10	T		X			
Net non-arm's length private company dividends	10	U1		X			
Net non-arm's length trust distributions	10	U2		X			
Net other non-arm's length income	10	U3		X			
Net non-arm's length income	10	U		X			
Total income	10	V		X	B	X	B

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			APRA funds				All Funds	
	Item	Label	Table 1	Table 2	Table 4 A-C	Table 5	Table 6 A-C	Table 7
Deductions								
Exempt current pension income	11	K		X				
Interest expenses within Australia	11	A		X				
Interest expenses overseas	11	B						
Total salary & wage expenses	11	C		X				
Capital works deductions	11	D		X				
Deduction for decline in value of depreciating assets	11	E		X				
Small business and general tax break	11	P		X	C		C	
Group life & disability premiums	11	F		X	C		C	
Death benefit increase	11	G		X				
Approved auditor fee	na	na						
Management/administration expenses	11	J		X	C		C	
Investment expenses	11	I		X			C	
Forestry managed investment scheme deduction	11	U						
Other deductions	11	L		X	C		C	
Tax losses deducted	11	M		X				
Exempt current pension income	11	K		X	C		C	
Total deductions	11	N		X				
Taxable income or loss	11	O		X	C		C	
Income tax calculation statement								
Taxable income	12	A	X	X	A	X	A	
Gross tax	12	B		X	A		A	
Foreign tax credits	12	C1		X	A		A	
Rebates/tax offsets	12	C2		X	A			
Total rebates/tax offsets	12	C		X				
Net tax (see box 4.2 in the fund chapter)	12	D	X	X	A	X	A	
Section 102AAM interest charge	12	E						
Credit for interest on early payments - amount of interest	12	F1						
Credit for tax withheld – foreign resident withholding	12	F2		X				
Credit for tax withheld where ABN not quoted	12	F3		X	A		A	
Credit refundable franking credits	12	F4		X	A		A	
Credit No-TFN tax offset	12	F5		X	A		A	
Credit interest on no-TFN offset	12	F6		X	A		A	
Credit refundable National rental affordability scheme tax offset	12	F7		X	A		A	
PAYG instalments raised	12	G		X	A		A	
Supervisory levy								
Total amount of tax payable/refundable	12	I		X	A		A	

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			Self-managed superannuation funds				
	Item	Label	Table 1	Table 3	Table 4 A-C	Table 5	Table 6 A-C
Deductions							
Exempt current pension income	11	K		X			
Interest expenses within Australia	11	A		X	C		C
Interest expenses overseas	11	B		X	C		C
Total salary & wage expenses	11	na		X			
Capital works deductions	11	D		X	C		C
Deduction for decline in value of depreciating assets	11	E		X	C		C
Small business and general tax break	11	P		X	C		C
Group life & disability premiums	11	F		X	C		C
Death benefit increase	11	G		X	C		
Approved auditor fee	11	H		X	C		C
Management/administration expenses	11	J		X	C		C
Investment expenses	11	I		X	C		C
Forestry managed investment scheme deduction	11	U		X	C		C
Other deductions	11	L		X	C		C
Tax losses deducted	11	M		X	C		C
Exempt current pension income	11	K		X	C		C
Total deductions	11	N		X			
Taxable income or loss	11	O		X	C		C
Income tax calculation statement							
Taxable income	12	A	X	X	A	X	A
Gross tax	12	B		X	A		A
Foreign tax credits	12	C1		X	A		A
Rebates/tax offsets	12	C2		X	A		A
Total rebates/tax offsets	12	C		X			
Net tax (see box 4.2 in the fund chapter)	12	D	X	X	A	X	A
Section 102AAM interest charge	12	E		X			
Credit for interest on early payments - amount of interest	12	F1		X	A		
Credit for tax withheld – foreign resident withholding	12	F2		X	A		A
Credit for tax withheld where ABN not quoted	12	F3		X	A		A
Credit refundable franking credits	12	F4		X	A		A
Credit No-TFN tax offset	12	F5		X	A		A
Credit interest on no-TFN offset	12	F6		X	A		A
Credit refundable National rental affordability scheme tax offset	12	F7		X	A		A
PAYG instalments raised	12	G		X	A		A
Supervisory levy	12	H		X	A		A
Total amount of tax payable/refundable	12	I		X	A		A

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			APRA funds				All Funds	
	Item	Label	Table 1	Table 2	Table 4 A-C	Table 5	Table 6 A-C	Table 7
Losses								
Tax losses carried forward to later income years	13	U		X	C			
Net capital losses carried forward to later income year	13	V		X	C		C	
Other information								
Attributed foreign income - listed country	14	A						
Attributed foreign income - section 404 country	14	B						
Attributed foreign income - unlisted country	14	C						
Attributed foreign income - FIF/FLP income	14	D						
Net assets available to pay benefits	14	F		X				
Total TOFA (Taxation of financial arrangements) gains	16	H		X				
Total TOFA losses	16	I		X				
TOFA transitional balancing adjustment	16	J		X				
Employer contributed amounts	MCS ¹	34						X
Personal contributed amounts	MCS ¹	35						X
Personal superannuation contributions	ITR ²	D12 H						X
Number of members	8	L		X				
Selected old return items reported in the multi-year table								
Gross dividends				X				
Gross payments subject to foreign resident withholding				X				
Foreign resident withholding expenses								
Transfer of taxable contributions				X				
Exempt section 290A income				X				
Intangible depreciating assets first deducted								
Other depreciating assets first deducted				X				
Termination value of intangible depreciating assets								
Termination value of other depreciating assets				X				
Total investments				X				
Number of payments received from non-resident superannuation funds				X				
Exempt section 274(7) contributions				X				
Exempt section 275B contributions				X				
Tax spared foreign tax credits				X				
Landcard and water facility tax offset								
Foreign tax credit carried forward				X				

* All Item and Label descriptions refer to the item and label as per the 2010 Fund tax return

1 MCS stands for member contributions statement

2 ITR stands for 2010 individual income tax return

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Detailed tables index

			Self-managed superannuation funds				
	Item	Label	Table 1	Table 3	Table 4 A-C	Table 5	Table 6 A-C
Losses							
Tax losses carried forward to later income years	13	U		X	C		C
Net capital losses carried forward to later income year	13	V		X	C		C
Other information							
Attributed foreign income - listed country	n.a.	n.a.		X			
Attributed foreign income - section 404 country	n.a.	n.a.		X			
Attributed foreign income - unlisted country	n.a.	n.a.		X			
Attributed foreign income - FIF/FLP income	n.a.	n.a.		X			
Net assets available to pay benefits	n.a.	n.a.					
Total TOFA (Taxation of financial arrangements) gains	16	H		X			
Total TOFA losses	16	I		X			
TOFA transitional balancing adjustment	16	J		X			
Employer contributed amounts	MCS ¹	34					
Personal contributed amounts	MCS ¹	35					
Personal superannuation contributions	ITR ²	D12 H					
Number of members	na	na					C
Selected old return items reported in the multi-year table							
Gross dividends				X			
Gross payments subject to foreign resident withholding				X			
Foreign resident withholding expenses				X			
Transfer of taxable contributions				X			
Exempt section 290A income				X			
Intangible depreciating assets first deducted				X			
Other depreciating assets first deducted				X			
Termination value of intangible depreciating assets				X			
Termination value of other depreciating assets				X			
Total investments				X			
Number of payments received from non-resident superannuation funds				X			
Exempt section 274(7) contributions				X			
Exempt section 275B contributions				X			
Tax spared foreign tax credits				X			
Landcard and water facility tax offset				X			
Foreign tax credit carried forward							

* All Item and Label descriptions refer to the item and label as per the 2010 Fund tax return

1 MCS stands for member contributions statement

2 ITR stands for 2010 individual income tax return